

House Bill 1379

By: Representative Franklin of the 43<sup>rd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and  
2 taxation, so as to provide for tax amnesty for all persons residing in certain geographic areas  
3 of this state; to provide for a definition; to provide for collection of taxes and enforcement  
4 of all revenue laws of this state on or after January 1, 2009; to provide for related matters,  
5 to provide for a contingent effective date; to provide for automatic repeal under certain  
6 circumstances; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
10 amended by adding a new chapter to read as follows:

11 "CHAPTER 16B

12 48-16B-1.

13 As used in this chapter, the term 'reclaimed geographic area' means the geographic area  
14 located between the true and correct northern boundary of this state at the 35th parallel and  
15 the wrongly surveyed and erroneously marked boundary of the flawed 1818 survey which  
16 has never been accepted by this state as its northern boundary.

17 48-16B-2.

18 Pursuant to Article III, Section VI, Paragraph VI(i) of the Constitution, tax amnesty is  
19 granted for all persons of this state residing in the reclaimed geographic area of this state.  
20 Such amnesty shall not include any taxable event occurring on or after January 1, 2009, or  
21 taxable year beginning on or after January 1, 2009.

1 48-16B-3.

2 On or after January 1, 2009, all revenue laws of this state shall be enforced within the  
3 reclaimed geographic area of this state. It shall be the affirmative duty of the state revenue  
4 commissioner and the taxing officials of each local government to enforce such laws and  
5 provide for the proper levy and collection of all taxation due and collectable under the  
6 Constitution and laws of this state."

7 **SECTION 2.**

8 This Act shall become effective on January 1, 2009, and shall be applicable to all taxable  
9 years beginning on or after January 1, 2009; provided, however, that this Act shall only  
10 become effective on January 1, 2009, upon the ratification of a resolution at the November,  
11 2008, state-wide general election, which resolution amends the Constitution so as to provide  
12 for tax amnesty for all persons residing in the reclaimed geographic area of this state. If such  
13 resolution is not so ratified, this Act shall not become effective and shall stand repealed in  
14 its entirety on January 1, 2009.

15 **SECTION 3.**

16 All laws and parts of laws in conflict with this Act are repealed.